

**AMENDMENTS TO THE CLAIMS**

Please **AMEND** claim 26 as shown below.

The following is a complete list of all claims in this application.

Claims 1-14 (Cancelled)

15. (Previously Presented) A reinforced coal-based cellular product, comprising:  
a matrix of coal-based cells reinforced with at least one layer of a fibrous carbonaceous material, wherein said coal-based cellular product includes a carbon foam having a first and second density.
16. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said carbon foam is formed from bituminous coal.
17. (Previously Presented) The reinforced coal-based cellular product of claim 16, wherein said bituminous coal has a swell index ranging from about 3.5 to about 5.
18. (Previously Presented) The reinforced coal-based cellular product of claim 17, wherein said bituminous coal has a swell index ranging from about 3.75 to about 4.5.
19. (Previously Presented) The reinforced coal-based cellular product of claim 18, wherein said bituminous coal has a swell index above about 4.
20. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said first density of carbon based cells is greater than said second density of carbon based cells.
21. (Previously Presented) The reinforced coal-based cellular product of claim 20, wherein said first density of carbon based cells is greater than said second density of carbon based cells for providing at least one of a heat transfer path, a mass transfer path, a load path, and a stiffener.

22. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said at least one layer of fibrous carbonaceous material for providing at least one of a heat transfer path, a mass transfer path, a load path, and a stiffener.

23. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said at least one layer of fibrous carbonaceous material comprises:

a first layer; and

a second layer arranged on said first layer in a traverse direction.

24. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said at least one layer of fibrous carbonaceous material is arranged parallel to a predetermined force of said coal-based cellular product.

25. (Previously Presented) The reinforced coal-based cellular product of claim 24, wherein said predetermined force comprises a tensile force.

26. (Currently Amended) The reinforced coal-based cellular product of claim ~~15~~ 16, wherein said bituminous coal has a Gieseler plasticity value above about 500 DDPM.

27. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said at least one layer of fibrous carbonaceous material comprises at least three layers of fibrous carbonaceous interlaced with layers of said matrix of coal-based cells.

28. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said fibrous carbonaceous material is a non-woven two dimensional mat having random in-plane fiber orientation, a chopped fiber, a non-woven two dimensional mat having a random in-plane fiber orientation, a two dimensional woven mat, a knitted mat, a prepeg of continuous unidirectional roving with a predetermined resin, or a filler material formed into a two dimensional sheet.

29. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said at least one layer of fibrous carbonaceous material comprises a non-planar geometric shape.

30. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said at least one layer of fibrous carbonaceous material comprises a resin impregnated fibrous mat.

31. (Previously Presented) The reinforced coal-based cellular product of claim 30, wherein said impregnated fibrous mat includes at least one of layer of phenolic resin, fufural resin, and epoxy.

32. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein the at least one layer of fibrous carbonaceous material has a cone shape.

33. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein the at least one layer of fibrous carbonaceous material has a wedge shape.

34. (Cancelled)